

Exhibit “B”

Task Category	Hours	Fees
Case Administration	0.6	\$390.00
Financial & Operational Matters	6.0	\$4,530.00
General Correspondence with Debtor & Debtors' Professionals	0.3	\$345.00
General Correspondence with UCC & UCC Counsel	0.3	\$405.00
Plan of Reorganization/Disclosure Statement	9.1	\$8,115.00
Total	16.3	\$13,785.00

Case Administration

On an ongoing basis, M3 conferred with the UCC Committee, its advisors, and the Debtors' advisors to monitor various case issues, develop and execute its work plan, and manage risks and progress in these Chapter 11 Cases.

Professional	Position	Billing Rate	Hours	Fees
Meghji, Mohsin	Managing Partner	\$1,350	-	\$0.00
Manning, Matthew	Managing Director	\$1,150	-	\$0.00
Bostwick, Brian	Vice President	\$750	-	\$0.00
O'Connell, Daniel	Senior Associate	\$650	0.6	\$390.00
Total			0.6	\$390.00

Date	Name	Task Category	Detail	Hours
10/2/2023	O'Connell, Daniel	Case Administration	Participate in meeting with M. Manning (M3) to discuss and iterate post-effective headcount analysis	0.6

Financial & Operational Matters

On an ongoing basis, M3 will analyze the Debtor-in-possession's post-filing operations and issues related to its financial performance, liquidity, operating efficiency, and assess risks that may impact creditor recoveries or the businesses' viability.

Professional	Position	Billing Rate	Hours	Fees
Meghji, Mohsin	Managing Partner	\$1,350	0.4	\$540.00
Manning, Matthew	Managing Director	\$1,150	0.7	\$805.00
Bostwick, Brian	Vice President	\$750	-	\$0.00
O'Connell, Daniel	Senior Associate	\$650	4.9	\$3,185.00
Total			6.0	\$4,530.00

Date	Name	Task Category	Detail	Hours
10/2/2023	O'Connell, Daniel	Financial & Operational Matters	Analysis of latest cash flow reporting for the week end and month end September 2023 to identify variances versus forecast	2.8
10/2/2023	O'Connell, Daniel	Financial & Operational Matters	Analysis of week over week change in asset and liability values based on underlying coin prices and/or asset dispositions	2.1
10/2/2023	Manning, Matthew	Financial & Operational Matters	Correspondence with committee members and M. Meghji (M3) re: discussion with third party platform	0.2
10/2/2023	Manning, Matthew	Financial & Operational Matters	Correspondence with B. Silverberg (BR) and M. Henry (company) re: payments	0.1
10/2/2023	Manning, Matthew	Financial & Operational Matters	Review JV situation (.2) and correspondence with M. Meghji (M3) and HB team re: same (.2)	0.4
10/2/2023	Meghji, Mohsin	Financial & Operational Matters	Various correspondence regarding JV situation	0.4

General Correspondence with Debtor & Debtors' Professionals

On an ongoing basis, M3 will communicate with the Debtors' professionals throughout the restructuring process, including in pursuit of diligence requests, requesting additional information from management, or addressing questions from the Debtors.

Professional	Position	Billing Rate	Hours	Fees
Meghji, Mohsin	Managing Partner	\$1,350	-	\$0.00
Manning, Matthew	Managing Director	\$1,150	0.3	\$345.00
Bostwick, Brian	Vice President	\$750	-	\$0.00
O'Connell, Daniel	Senior Associate	\$650	-	\$0.00
Total			0.3	\$345.00

Date	Name	Task Category	Detail	Hours
10/2/2023	Manning, Matthew	General Correspondence with Debtor & Debtors' Professionals	Correspondence with M. Henry (company) re: cash flow reporting and withdrawals (.2); correspondence with A. Lee (BRG) re: same (.1)	0.3

General Correspondence with UCC & UCC Counsel

On an ongoing basis, M3 will communicate with the UCC Committee members, its counsel, and other advisors on topics including case strategy, workstream organization and progress, risk management, and addressing questions from other stakeholders and their advisors.

Professional	Position	Billing Rate	Hours	Fees
Meghji, Mohsin	Managing Partner	\$1,350	0.3	\$405.00
Manning, Matthew	Managing Director	\$1,150	-	\$0.00
Bostwick, Brian	Vice President	\$750	-	\$0.00
O'Connell, Daniel	Senior Associate	\$650	-	\$0.00
Total			0.3	\$405.00

Date	Name	Task Category	Detail	Hours
10/2/2023	Meghji, Mohsin	General Correspondence with UCC & UCC Counsel	Correspondence with committee members regarding discussion with third party platform	0.3

Plan of Reorganization/Disclosure Statement

On an ongoing basis, M3 will complete analysis to maximize the value of the assets through due diligence and distribution schedules needed to create a Plan of Reorganization and Disclosure Statements. M3 will review and diligence analysis completed by the Debtors related to confirmation and solicitation.

Professional	Position	Billing Rate	Hours	Fees
Meghji, Mohsin	Managing Partner	\$1,350	1.6	\$2,160.00
Manning, Matthew	Managing Director	\$1,150	2.0	\$2,300.00
Bostwick, Brian	Vice President	\$750	0.8	\$600.00
O'Connell, Daniel	Senior Associate	\$650	4.7	\$3,055.00
Total			9.1	\$8,115.00

Date	Name	Task Category	Detail	Hours
10/2/2023	O'Connell, Daniel	Plan of Reorganization/Disclosure Statement	Development of analysis and respective workplan for proposed BlockFi headcount for the six month period beginning as of the effective date	2.9
10/2/2023	O'Connell, Daniel	Plan of Reorganization/Disclosure Statement	Iteration of post-effective date headcount analysis to include mapping to workstreams	1.8
10/2/2023	Bostwick, Brian	Plan of Reorganization/Disclosure Statement	Review and analyze proposed employee transition plan	0.8
10/2/2023	Manning, Matthew	Plan of Reorganization/Disclosure Statement	Discussion with D. O'Connell (M3) re: post effective date employee planning (.6); review and prepare materials re: same (.7); discussion with M. Meghji (M3) re: same (.2); correspondence with Committee re: same (.2)	1.7
10/2/2023	Manning, Matthew	Plan of Reorganization/Disclosure Statement	Correspondence with proposed oversight committee re: meetings and logistics (.3)	0.3
10/2/2023	Meghji, Mohsin	Plan of Reorganization/Disclosure Statement	Review various document regarding post effective date employee planning	0.9
10/2/2023	Meghji, Mohsin	Plan of Reorganization/Disclosure Statement	Discussion with M3 team regarding post effective date employee planning	0.7

Summary of Expenses by Category

Description	Total
Train	\$89.00
Business Meals	\$29.86
Total (a)	\$118.86

Note:

Total amounts are based on M3's expense reporting system as of the date of this Monthly Report and may not be reflective of all expenses incurred during the Reporting Period. As such, future monthly reports may include expenses incurred during the Reporting Period.

(a)

Date	Amount	Category	Payer	Notes
9/26/2023	\$58.00	Train	Daniel O'Connell	Travel to/from hearing
9/26/2023	\$31.00	Train	Daniel O'Connell	Travel to/from hearing
9/27/2023	\$29.86	Business Meals	Daniel O'Connell	Business Meals: Local Working Dinner